UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	V	
In re	: :	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al.,	: :	08-13555 (JMP) (Jointly Administered)
Debtors.	:	Dof Dookst Nos. 8667, 11656
x		Ref. Docket Nos. 8667, 11656, 11667, 11690-11699, 11701-11711, 11713, 11715, 11721-11723, 11725 & 11727

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

- 1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
- 2. On October 4, 2010, I caused to be served the "Notice of Transfer of Claim Pursuant to F.R.B.P.3001 (E) (2) or (4)," a sample of which is attached hereto as <u>Exhibit A</u>, by causing true and correct copies to be: 1) personalized with the transferee, transferor and claim information for the above-referenced docket numbers, 2) enclosed securely in separate postage pre-paid envelopes and 3) delivered by first-class mail to the parties listed on the attached Exhibit B.
- 3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Panagiota Manatakis
Panagiota Manatakis

Sworn to before me this
7th day of October, 2010
/s/ Eleni Kossivas
Notary Public, State of New York
No. 01KO6222093
Qualified in New York County
Commission Expires May 17, 2014

EXHIBIT A

In re

LEHMAN BROTHERS HOLDINGS INC., et al.,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

NOTICE: FILING OF TRANSFER OF CLAIM PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 3001(e)(2) or (4)

Note: For purposes of this form, **transferor** refers to the claimant who is selling or otherwise assigning its claim, while **transferee** refers to the party who is purchasing or otherwise being assigned the claim.

TO: J.P. MORGAN SECURITIES INC.
C/O SUSAN MCNAMARA
JPMORGAN LEGAL DEPARTMENT
MAIL CODE: NY1-A436
1 CHASE MANHATTAN PLAZA - FLOOR 26
NEW YORK NY 10005-1401

Please note that your claim # 59202-01 in the above referenced case and in the amount of \$66,000.00 has been transferred (unless previously expunged by court order)

THE VARDE FUND, L.P.
TRANSFEROR: J.P. MORGAN SECURITIES INC.
ATTN: EDWINA PJ STEFFER
8500 NORMANDALE LAKE BOULEVARD
SUITE 1500
MINNEAPOLIS MN 55437

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, YOU MUST, WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, FILE A WRITTEN OBJECTION TO THE TRANSFER WITH:

UNITED STATES BANKRUPTCY COURT Southern District of New York One Bowling Green New York,NY 10004-1408

Send a copy of your objection to the transferee. Refer to INTERNAL CONTROL NUMBER 11690 in your objection. If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

Date: 10/04/2010 Vito Genna, Clerk of Court

/s/ Angharad Bowdler

By: Epiq Bankruptcy Solutions, LLC as claims agent for the debtor(s).

FOR EBS USE ONLY: This notice was mailed to the transferor, transferee, and debtor(s) counsel by first class mail, postage prepaid on October 4, 2010.

EXHIBIT B

EPIQ BANKRUPTCY SOLUTIONS, LLC

LEHMAN BROTHERS HOLDING INC. CREDITOR LISTING

TIME: 11:54:10 DATE: 10/04/10

Name	Address
ESPANOL	LLP ATTENTION: JUAN HORWAECHEA ALCALA, 44 MADRID 28014 SPAIN
BANCO POPULAR ESPANOL S.A. BANCO POPULAR ESPANOL S A	AAIE SCHOLEK LIEP ALTEINION: MEDLIN GEBLICH FYLINDEF, ESP. 3422 FAKA APRIDE NEW 10KK NY 10022-3598 ASHIRST TI.D ATTIN. THAN HORMAECHER & VICTORIA NYVARRO ALCAIA 44 MADRID 28014 SDAIN
POPULAR ESPANOL	MADLYN GLEICH PRIMOFF 425 PARK AVENUE NEW YORK NY
BANCO POPULAR ESPANOL S.A.	ATTN: MR. CARLOS VIVAS SOTILLOS AND MR. MARCOS SUBIES ALVAREZ ADMINISTRACION DE TESORERIA C/ JOSE ORTEGA Y GASSET 29, 1A. PLANTA MADRID 28006, SDAIN
BANCO POPULAR ESPANOL S.A. BANCO POPULAR ESPANOL S.A.	
BANCO POPULAR ESPANOL S.A.	MADRID 28006 SPAIN KAYE SCHOLER LLP ATTNTION: MADLYN GLEICH PRIMOFF, ESO. 425 PARK AVENUE NEW YORK NY 10022-3598
POPULAR ESPANOL	KAYE SCHOLER LIP 425 PARK AVENUE NEW YORK NY 10022-3598
BANCO FOFULAR ESPANOL S.A.	TRANSFEROR: FOFULAR GESTION, S.G.I.L.C., S.A. ADMINISTRACION DE TESORERIA ATTN: CARLOS VIVAS SOTILLOS & MARCOS SUBIES ALVAREZ C/ JOSE ORTEGA Y GASSET 29, IA. PLANTA MADRID 28006 SPAIN
BANCO POPULAR ESPANOL S.A.	TRANSFEROR: POPULAR GESTION, S.G.I.I.C., S.A. ADMINISTRACION DE TESORERIA ATTN: CARLOS VIVAS SOTILLOS & MARCOS SUBIES ALVAREZ C/JOSE ORTEGA Y GASSET 29 1.A PIANTA MADRID 2806 SPAIN
BARCLAYS BANK PLC	RMIO DI RAVENNA S.P.A. S.P.A. TAS SEVENTH AVENUE NEW YORK NY 10019
C.V.1 G.V.F. (LOA) MASIER S.A.K.L. (UA)	IKANSFEKUK: BANCU FOFULAK ESFANUL S.A. C/O CAKVAL INVESIUKS UK LIMITED KNOWLE HILL FAKK, FAKIMILE LANE COBHAM, SURREY KT11 2PD UNITED KINGDOM
C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	TRANSFEROR: BANCO POPULAR ESPANOL S.A. C/O CAR VAL INVESTORS UK LIMITED KNOLE HILL PARK FAIRMILE LANE SURREY KT11 2PD UK PTAZZA GARTRAIDI 6 RAVENNA (RA) 48121 TTAIV
J.P. MORGAN SECURITIES INC.	C/O SUSAN MCNAMARA JPMORGAN LEGAL DEPARTMENT MAIL CODE: NY1-A436 1 CHASE MANHATTAN PLAZA - FLOOR 26 NEW YORK NY 10005-1401
J.P. MORGAN SECURITIES LTD JPMORGAN CHASE BANK, N.A.	125 LONDON WALL LONDON EC2Y 5AJ UNITED KINGDOM TRANSFEROR: LOOMIS STREET, L.L.C. ATTN: JAMES DAVID. ANALYST MAII, CODE: NY1-F91 4 NEW YORK PLAZA NEW YORK NY 10004
LOOMIS STREET, L.L.C. LYDIAN OVERSEAS PARTNERS MASTER FUND	NIBANK, INC. ATTN: ADAM RIESS C/O ROPES AND GRAY LLP AVENUE OF THE AMERICAS NEW ATTN: WENDY COHEN 575 MADISON AVENUE NEW YORK NY 10022
LTD.	
LYDIAN OVERSEAS PARTNERS MASTER FUND LTD.	C/O LYDIAN ASSET MANAGEMENT L.P. ATTN: BRUCE GILLE 495 POST ROAD EAST WESTPORT CT 06880
	PARTNERS MASTER FUND LTD. C/O LYDIAN ASSET MANAGEMENT L.P. 495 POST ROAD EAST WESTPORT CT
LYDIAN SPV OFFSHORE LTD. MERRILL LYNCH INTERNATIONAL	ER FUND LID. C/O LYDIAN ASSET MANAGEMENT L.P. 495 POST ROAD EAST WESTPORT CT 06880 S CO. LTD BANK OF MERRICA MERRILL LYNCH FIN CENTRE ATTN: JAMES RUSSELL
MERRILL LYNCH JAPAN SECURITIES CO. LTD	WARWICK COUKI Z KING EDWAKD SIKEET LONDON ECIA INQ UNITED KINGDOM TRANSFEROR: MASTOROMATION ATIN: MASAHITO AMANO, MANAGING DIRECTOR NIHONBASHI 1-CHOME BUILDING 1-4-1 NIHONBASHI, CHUO-KU TORVO, 102-0020 DADAN
THE VARDE FUND IX LP	Fv.
VARDE FUND	SECURITIES
VARDE FUND	J.P. MORGAN SECURITIES LID ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS MN 55437
VARDE FUND	J.P. MORGAN SECURITIES INC. ATTN: EDWINA JP STEFFER 8500 NORMANDALE
THE VARDE FUND UP THE VARDE FUND V-B LP	IKANSFEKOK: J.P. MOKGAN SECUKIILES LID ATIN: EDMINA PJ STEFFEK 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS MN 55437 TRANSFEROR: J.P. MORGAN SECURITIES LID ATIN: EDMINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS MN 55437
VARDE FUND	J.P. MORGAN SECURITIES INC. ATTN: EDWINA JP STEFFER 8500 NORMANDALE LAKE BOULE
THE VARDE FUND VI-A LP	TRANSFEROR: J.P. MORGAN SECURITIES LID ATTN: EDMINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS MN 55437 TPANSEPPOP. J D MODGAN SECUPTIES IN ATTN: FRAITN ID STEPPED SEGN MODMANDIE LAKE BOILEVADD SHITE 1600 MINNEAPOLIS AN SE437
VARDE FUND	J. P. MORGAN SECURITES ITD ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BOOLDAND. STE 1500 MINNEAPDLIS MN 55437
VARDE FUND VI	J.P. MORGAN SECURITIES INC. ATIN: EDWINA JP STEFFER 8500 NORMANDALE
THE VARDE FUND X (MASTER) LP THE VARDE FUND X (MASTER). I. P.	TRANSFEROR: J.P. MORGAN SECURITIES LID ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS MN 55437 TRANSFEROR: J P MORGAN SECHRITIES INC ATTN: EDWINA JP STEFFER 8500 NORMANDALE LAKE BOHLEVARD SHITE 1500 MINNEAPOLIS MN 55427
VARDE FUND, L.P.	J.P. MORGAN SECURITIES INC. ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BOULEVARD SUITE 1500 MINNEAPOLIS MN
VARDE INVESTMENT PARTNERS (OFFSHORE) MASTER 1, P	TRANSFEROR: J.P. MORGAN SECURITIES INC. ATTN: EDWINA JP STEFFER 8500 NORMANDALE LAKE BOULEVARD SUITE 1500 MINNEAPOLIS MN 55437
VARDE IVESTMENT PARTNERS (OFFSHORE) MASTER 1.D	TRANSFEROR: J.P. MORGAN SECURITIES LTD ATTN: EDWINA PJ STEFFER 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS MN 55437
VARDE INVESTMENT PARTNERS, L.P.	TRANSFEROR: J.P. MORGAN SECURITIES INC. ATTN: EDWINA JP STEFFER 8500 NORMANDALE LAKE BOULEVARD SUITE 1500 MINNEAPOLIS MN 55437
PARTNERS,	J.P. MORGAN SECURITIES LID 8500 NROWANDALE LAKE BLVD., SUITE 1500 ATIN: EDWINA P.J. STEFFER MINNEAPOLIS MN 55
Total Number of Records Printed	4.3

HSBC SECURITIES JAPAN LIMITED
TRANSFEROR: MIZUHO SECURITIES CO LTD
ATTN: TAKASHI NAKAMURA, DANIEL S. KENNY, AKIKO ASAKAWA
HSBC BUILDING, 11-1, NIHONABSHI
3 CHOME, CHUOU-KU
TOKYO, JAPAN

STRATEGIC VALUE SPECIAL SITUATIONS MASTER FUND LP TRANSFEROR: HSBC SECURITIES JAPAN LIMITED C/O STRATEGIC VALUE PARTNERS, LLC 100 WEST PUTNAM AVENUE GREENWICH, CT 06830